



## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service Information Collection Requests

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments must be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]**.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](https://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Molly Stasko by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-8922, or viewing the entire information collection request at [www.reginfo.gov](https://www.reginfo.gov).

#### **SUPPLEMENTARY INFORMATION:**

Internal Revenue Service (IRS)

1. *Title:* Third-Party Disclosure Requirements in IRS Regulations.

*OMB Control Number:* 1545-1466.

*Type of Review:* Extension of a currently approved collection.

*Description:* Taxpayers must obtain third-party certification or documentation to avail themselves of certain credits, deductions or other benefits permitted by the Internal Revenue

Code (IRC). Similarly, the receipt of other third-party information often provides a safe-harbor on which taxpayers may rely to avail themselves of certain credits, deductions or other benefits permitted by the IRC. Further, although taxpayers do not have to submit the documents or information to claim the credits, deductions, or tax benefits, they are required to maintain the documentation with their books and records, which facilitates the Internal Revenue Service (IRS) examination of the claimed credit, deduction, or tax benefit during any audit of taxpayer's return. The third parties required to provide this certification, documentation, or information generally collect the required information in the ordinary course of their business. Accordingly, while requiring third-parties to disclose this information is not a significant burden, it allows taxpayers to legitimately minimize their tax burden by claiming credits, deductions, and other tax benefits that Congress has authorized and facilitates the IRS verification of the taxpayers' claims on audit.

*Form Number:* None.

*Affected Public:* Individuals or households; Business or other for-profit organizations; Not-for-profit institutions.

*Estimated Number of Respondents:* 130,714,403.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 130,723,849.

*Estimated Time per Response:* Varies. Average response time 15 minutes.

*Estimated Total Annual Burden Hours:* 33,931,417.

2. *Title:* Public Approval of Tax-Exempt Private Activity Bonds.

*OMB Control Number:* 1545-2185.

*Type of Review:* Revision of a currently approved collection.

*Description:* The collection of information in these final regulations is the requirement in Treasury Regulations section 1.147(f)-1 that certain information be contained in a public notice

or public approval and, consequently, disclosed to the public. The information is required to meet the statutory public approval requirement provided in the Internal Revenue Code section 147(f).

*Form Number:* TD 9845.

*Affected Public:* State and local governments.

*Estimated Number of Respondents:* 2,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 2,000.

*Estimated Time per Response:* 1 hour 18 minutes.

*Estimated Total Annual Burden Hours:* 2,600.

(Authority: 44 U.S.C. 3501 et seq.)

Dated: January 24, 2022.

**Molly Stasko,**

*Treasury PRA Clearance Officer.*

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